Nebraska Multiple Schedule of Receipts

FORM 73 MFR

Taxpayer Name Sample Oil Company						FEIN 123456789			NE ID Number 001234567		Tax Period 01/2005	
VALID SCHEDULE CODES								VALID PRODUCT CODES				
 Gross Gallons Received with Tax and PRF Fee Paid Gross Gallons Received Without Tax or PRF Fee From a Licensed Producer, Supplier, Distributor, or Importer Gross Gallons Imported Without Tax or PRF Fee Via Transport or Rail From Another State 								061 Nat. Gasoline (Denaturant) 065 Gasoline 124 Gasohol 125 Aviation Gasoline 130 Aviation Jet Fuel		228 Dyed Diesel 241 Ethanol-Alcohol 284 Undyed Biodiesel 290 Dyed Biodiesel 170 Undyed Biodiesel Blend 171 Dyed Biodiesel Blend		
(1) Sch.	(2)	(3) Carrier	(4)	(5)	(6)	(7)	(8) Seller	(9) Bill of Lading	Document/	(11) Gross	Product	
Code	Carrier Name	FEIN	Mode	Origin	Dest.	Seller Name	FEIN	Date	Bill of Lading No.	Gallons	Code	
2	CarrierName	123456789	J	T99NE1000	NE	SellerName	333222333	1/5/2005	00123456	44,000		
2	CarrierName	123456789	J	T99NE1000	NE	SellerName	333222333	1/18/2005	2223	4,000		
2	CarrierName	123456789	J	T99NE1000	NE	SellerName	333222333	1/28/2005	44	7,000	125	

INSTRUCTIONS FOR THE NEBRASKA MULTIPLE SCHEDULE OF RECEIPTS (MFR)

All Nebraska tax reporting is submitted monthly through the Electronic Data Interchange (EDI) process. This printed schedule is provided to illustrate the fields and types of information that must be included for each load of fuel received. With the exception of the following, the information to be input in most columns is self-explanatory:

Column 2. Enter the name of the carrier hired to transport the fuel. If you use your own transport or tank wagon, enter your name.

Column 4. Valid Modes of transportation are:

J = Truck PL = Pipeline B = Barge R = Railroad GS = Gas Station S = Ship

Column 5. The origin is the location from which the product was shipped. If the location was at a fuel pipeline terminal, enter the IRS terminal code. In all other cases, use the appropriate two letter state abbreviation.

Column 6. The destination is the location to which the product was transferred. Enter the two letter state abbreviation or the IRS terminal code if appropriate.

Column 9. Enter the bill of lading date from the manifest. This date should be identical to the date indicated on the seller's disbursement schedule (MM/DD/YY). (Do not use the invoice date if it is different than the date of transfer of title or possession.)

Column 10. Bill of lading number is the most commonly reported document number and is normally used to report full-load transactions. An invoice number will be used to report receipt of product removed from the seller's storage. The document number must be identical to the document number reported on the seller's disbursement schedule.

Filing Reminders:

MFR's are not completed for the following products. Kerosene is reported either on the disbursement schedule or on Line 4 of the return. Propane and other compressed fuels are reported ONLY on Line 4 of the return. Tax on these fuel types is due when those gallons are sold tax-paid, used in a taxable manner, or blended with another motor fuel.

Dyed diesel is not subject to the motor fuel tax; however, the Petroleum Release Remedial Action Fee (PRF) does apply to dyed diesel. By reporting the dyed diesel on this schedule, the PRF Fee is automatically calculated. Motor fuel tax is not calculated on the dyed diesel.

Valid Federal Employee Identification Numbers (FEINs) must be used for all fuel transfers in Nebraska. Nebraska licensees and their correct FEINs are listed on the Motor Fuels website located at: http://www.revenue.state.ne.us/fuels/index.htm